

**In the High Court, Dublin, Mr. Justice Sullivan and Mr. Justice O'Byrne dismissed the appeal of the Good Shepherd Nuns, Waterford, against an order of the Circuit Judge holding that the convent building, the gate lodge and land attached to the Magdalen Asylum and Industrial School, valuation, £218, are not exempt from rates.**

Mr. Justice Sullivan said the appellants work an industrial school, a Magdalen Asylum, and a laundry, and have farm buildings and outhouses. The industrial school and the asylum are exempt from rates, the laundry had been held not to be exempt, and the convent in which they reside had also been held not to be exempt.

It was argued that the convent in which the Community resided should be exempt.

He thought the conclusion of the Circuit Judge was right, and on the facts before the Court they could not say that the convent building was used exclusively for charitable purposes. If the community had established that the building was used exclusively for charitable purposes they would be entitled to have it exempt. It was proved that the laundry made a net profit of £1,500 a year. The laundry was not exempt, and he could not see how the Court could hold that the convent was used exclusively for charitable purposes when it afforded accommodation not only for the congregation running the industrial school and the asylum, but also for the nuns engaged in supervising the laundry.

Mr. Justice O'Byrne concurred.

Counsel—Mr. Blood, K.C., and Mr. M. J. Conolly (instructed by Mr. P. O'Connor, Waterford) for the appellants; Mr. McCann, K.C., and Mr. G. O'Connor (instructed by Mr. P. Coll) for the Commissioner of Valuation.